

HARVEY COUNTY, KANSAS

DECEMBER 31, 2015

HARVEY COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2015

| | |
|---|-------|
| INDEPENDENT AUDITORS' REPORT..... | 1-2 |
| FINANCIAL STATEMENT | |
| Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.. | 3-5 |
| NOTES TO THE FINANCIAL STATEMENT..... | 6-17 |
| SUPPLEMENTARY INFORMATION | |
| SCHEDULE 1 | |
| Summary of Expenditures - Regulatory Basis (Actual and Budget)..... | 18 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) | |
| General Fund..... | 19-23 |
| Special Purpose Funds (Budgeted and Nonbudgeted) | |
| Road and Bridge Fund..... | 24 |
| Noxious Weed Fund..... | 25 |
| Agriculture Extension Council Fund..... | 26 |
| Elderly Services Program Fund..... | 27 |
| Harvey County 9-1-1 Fund..... | 28 |
| Emergency Wireless Telephone Services Fund..... | 29 |
| Elderly Services Transportation Fund..... | 30 |
| Special Alcohol and Drug Program Fund..... | 31 |
| Special Parks and Recreation Fund..... | 32 |
| Diversion Fund..... | 33 |
| Road Impact Fees Fund..... | 34 |
| Capital Improvement Fund..... | 35 |
| Nonbudgeted Special Revenue Funds..... | 36-37 |
| Capital Project Funds | |
| Capital Project Funds..... | 38 |
| Bond and Interest Fund | |
| Bond and Interest Fund..... | 39 |
| Business Fund | |
| Solid Waste Fund..... | 40 |
| SCHEDULE 3 | |
| Schedule of Receipts and Disbursements - Regulatory Basis | |
| Agency Funds..... | 41 |

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Harvey County, Kansas
Newton, Kansas

Report on the Financial Statement

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Harvey County, Kansas (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U. S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2015, or the respective changes in financial position or where applicable, its changes in cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in Note 1.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
April 2, 2016

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2015

Page 1 of 3

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|------------------|------------------|--|--|------------------------|
| GOVERNMENTAL TYPE FUNDS | | | | | | |
| General Fund | \$ 3,735,868 | \$ 11,737,505 | \$ 11,824,864 | \$ 3,648,509 | \$ 370,599 | \$ 4,019,108 |
| Special Purpose Funds | | | | | | |
| Road and Bridge | 623,482 | 3,949,349 | 3,878,825 | 694,006 | 43,288 | 737,294 |
| Noxious Weed | 20,553 | 218,084 | 171,529 | 67,108 | 5,803 | 72,911 |
| Agriculture Extension Council | 28,674 | 317,818 | 321,892 | 24,600 | - | 24,600 |
| Elderly Services Program | 47,395 | 308,938 | 279,880 | 76,453 | 5,630 | 82,083 |
| Harvey County 9-1-1 | 160,099 | 203,667 | 162,152 | 201,614 | 4,054 | 205,668 |
| Emergency Wireless Telephone Services | 54,409 | - | 54,409 | - | - | - |
| Elderly Services Transportation | 89,560 | 160,889 | 156,484 | 93,965 | 4,511 | 98,476 |
| Special Alcohol and Drug Program | 9,561 | 2,450 | 6,000 | 6,011 | - | 6,011 |
| Special Parks and Recreation | 4,274 | 2,450 | 625 | 6,099 | 625 | 6,724 |
| Diversion | 19,257 | 33,056 | 28,608 | 23,705 | 885 | 24,590 |
| Road Impact Fees | 30,438 | 8,466 | 17,128 | 21,776 | - | 21,776 |
| Capital Improvement | 176,731 | 209,124 | 214,088 | 171,767 | - | 171,767 |
| Register of Deeds Technology | 133,266 | 38,176 | 34,527 | 136,915 | 695 | 137,610 |
| County Treasurer Technology | - | 8,599 | - | 8,599 | - | 8,599 |
| County Clerk Technology | - | 8,599 | - | 8,599 | - | 8,599 |
| Special Highway Improvement | 947,066 | 951,822 | 738,035 | 1,160,853 | - | 1,160,853 |
| Rhoades Foundation | 931 | 20,000 | 8,958 | 11,973 | - | 11,973 |
| Equipment Reserve | 136,159 | 331,665 | 153,800 | 314,024 | - | 314,024 |
| Special Law Enforcement | 8,359 | 20,611 | 14,247 | 14,723 | - | 14,723 |
| County Attorney Forfeiture | 1,776 | - | - | 1,776 | - | 1,776 |
| Prosecutor's Training and Assistance | 13,868 | 2,196 | 4,657 | 11,407 | - | 11,407 |
| Health and Wellness | 21,777 | 120 | 5,422 | 16,475 | 71 | 16,546 |
| West Park Jetty Grant | 284 | - | - | 284 | - | 284 |
| Sheriff Reserves | 232 | - | - | 232 | - | 232 |
| Oscar Task Force | 1,828 | - | - | 1,828 | - | 1,828 |
| Offender Registration | 1,934 | 7,920 | 5,824 | 4,030 | 63 | 4,093 |
| Sheriff Forfeiture | 32,047 | 46,894 | 48,266 | 30,675 | 126 | 30,801 |
| Sheriff's Grant | - | - | 4,395 | (4,395) | - | (4,395) |
| Cost of Issuance | 13,101 | 55,350 | 53,813 | 14,638 | - | 14,638 |
| Health Department Grant | 162,369 | 438,150 | 519,430 | 81,089 | 14,107 | 95,196 |
| Vehicle Fund | - | 271,072 | 271,072 | - | - | - |
| Harvey County Public Building Commission | - | 461,688 | 461,688 | - | - | - |
| Total Special Purpose Funds | 2,739,430 | 8,077,153 | 7,615,754 | 3,200,829 | 79,858 | 3,280,687 |

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2015

Page 2 of 3

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|----------------------|----------------------|--|--|------------------------|
| Capital Project Funds | | | | | | |
| Courthouse Improvement Project | \$ 1,541,930 | \$ 41,923 | \$ 1,583,853 | \$ - | \$ - | \$ - |
| Airport Hangar W Project | 25,482 | 3 | 2,090 | 23,395 | - | 23,395 |
| Airport Runway Improvement Project | 77,050 | 680 | 77,730 | - | - | - |
| 800 MHZ Radio Project | - | 3,652,434 | 2,640,835 | 1,011,599 | - | 1,011,599 |
| Total Capital Project Funds | <u>1,644,462</u> | <u>3,695,040</u> | <u>4,304,508</u> | <u>1,034,994</u> | <u>-</u> | <u>1,034,994</u> |
| Bond and Interest Fund | | | | | | |
| Bond and Interest | <u>117,372</u> | <u>1,045,528</u> | <u>1,046,325</u> | <u>116,575</u> | <u>-</u> | <u>116,575</u> |
| Business Fund | | | | | | |
| Solid Waste | <u>545,563</u> | <u>2,044,192</u> | <u>1,882,363</u> | <u>707,392</u> | <u>35,135</u> | <u>742,527</u> |
| TOTAL REPORTING ENTITY (excluding Agency Funds) | <u>\$ 8,782,695</u> | <u>\$ 26,599,418</u> | <u>\$ 26,673,814</u> | <u>\$ 8,708,299</u> | <u>\$ 485,592</u> | <u>\$ 9,193,891</u> |

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For Year Ended December 31, 2015

Page 3 of 3

| | |
|---|---------------------|
| COMPOSITION CASH | |
| County Treasurer | |
| Cash and cash items | \$ 266,423 |
| Checking accounts | 4,698,372 |
| Money market accounts | 8,200,000 |
| Kansas Municipal Investment Pool | <u>21,808,763</u> |
| Total County Treasurer | <u>34,973,558</u> |
| County Clerk | |
| Checking account - outstanding warrant checks | <u>(310,402)</u> |
| Sheriff | |
| Checking account | <u>66,641</u> |
| Detention Center | |
| Checking account | <u>38,256</u> |
| Register of Deeds | |
| Checking account | <u>25,511</u> |
| Clerk of the District Court | |
| Checking account | <u>153,074</u> |
| Law Library | |
| Checking account | 9,604 |
| Certificates of deposit | <u>28,489</u> |
| Total Law Library | <u>38,093</u> |
| TOTAL CASH | 34,984,731 |
| Less - Agency Funds (Schedule 3) | <u>(25,790,840)</u> |
| TOTAL REPORTING ENTITY | <u>\$ 9,193,891</u> |

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2015

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Harvey County, Kansas (the County) is organized under the laws of the State of Kansas and is governed by an elected three-member board. This regulatory financial statement presents Harvey County and its related municipal entity, the Harvey County Public Building Commission, but does not include the related municipal entity the Harvey County Extension Council.

The Harvey County Public Building Commission (HCPBC) - was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, four of which are appointed by the Harvey County Board of County Commissioners and one who is appointed by the governing body of the City of Newton, Kansas. The HCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The HCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the HCPBC lease. The HCPBC has no power to levy taxes, and revenue bonds issued by the HCPBC are not included in any legal debt limitations of the operating governmental entity. The HCPBC does not issue a separate financial statement, as it has only one fund that is reflected separately in this financial statement.

Harvey County Extension Council – The Harvey County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a component unit of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Harvey County Extension Council's financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2015:

General Fund – used to account for all unrestricted resources, except those required to be accounted for in a separate fund, devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Capital Project Funds – used to account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Funds – funds financed in whole or in part by fees charged to users of the goods and services.

Agency Funds – to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG), involves the recognition of cash, cash equivalents, marketable investments and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for the year ended December 31, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Fiduciary Funds, and certain Special Purpose Funds, as listed in the table of contents.

Spending in funds, which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested, to the extent available, in authorized investments. Each fund's portion of the pool is displayed separately on the summary of receipts, expenditures, and unencumbered cash.

During 2015, the County invested in the Kansas Municipal Investment Pool (KMIP). Investments are stated at cost. Earnings from the investments are recorded in the General Fund.

The KMIP is operated by the State Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board provides the regulatory oversight for this pool. The pool's fair value is the same as the value of the pool's shares.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any statutory violations for the year ended December 31, 2015.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; in direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof; temporary notes; no-fund warrants; repurchase agreements; and KMIP. The County has an investment policy, as authorized by K.S.A. 12-1675, that further defines investment objectives and choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2015, the County's carrying amount of deposits was \$12,909,545 and the bank balance was \$13,919,947. Of the bank balance, \$980,519 was covered by FDIC insurance and the remaining \$12,939,428 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States obligations and the KMIP.

As of December 31, 2015, the County had the following investments:

| Investment Type | Carrying Value | Fair Value | Rating |
|----------------------------------|----------------------|----------------------|--------------|
| Kansas Municipal Investment Pool | <u>\$ 21,808,763</u> | <u>\$ 21,808,763</u> | S&P AAaf/S1+ |

At December 31, 2015, the County had invested \$21,808,763 in KMIP. KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the KMIP are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Final Maturity |
|--|----------------|---------------|-----------------|----------------|
| General obligation bonds | | | | |
| Series 2009 | 3.25%-4.25% | 12/01/09 | \$ 918,500 | 11/01/25 |
| Series 2011 | 3.00%-4.00% | 05/11/11 | 3,335,000 | 11/01/31 |
| Series 2012 | 2.00%-3.25% | 09/01/12 | 300,000 | 11/01/22 |
| Harvey County Public Building Commission | | | | |
| Revenue Bonds | | | | |
| Series 2013 Refunding | 1.25%-2.625% | 03/01/13 | 750,000 | 08/01/21 |
| Series 2014A | 2.50%-4.40% | 03/01/14 | 1,230,000 | 08/01/33 |
| Series 2014B | 2.275% | 03/01/14 | 148,000 | 08/01/20 |
| Series 2014C | 2.00%-3.50% | 09/01/14 | 3,565,000 | 08/01/29 |
| Series 2015A | 1.10%-1.90% | 02/12/15 | 3,555,000 | 08/01/30 |
| Capital leases | | | | |
| 800 MHz subscriber equipment | 3.23% | 12/31/14 | 495,818 | 01/15/20 |
| AS400 software - Passport Advantage | 0.00% | 10/28/14 | 16,996 | 12/01/16 |

Changes in long-term debt of the County for the year ended December 31, 2015, were as follows:

| Issue | Balance Beginning of Year | Additions | Payments | Balance End of Year | Interest Paid |
|--|---------------------------------|---------------------|-------------------|---------------------------|-------------------|
| General obligation bonds | | | | | |
| Series 2009 | \$ 750,000 | \$ - | \$ 55,000 | \$ 695,000 | \$ 29,283 |
| Series 2010 refunding | 270,000 | - | 270,000 | - | 6,413 |
| Series 2011 | 3,010,000 | - | 135,000 | 2,875,000 | 104,128 |
| Series 2012 | 240,000 | - | 30,000 | 210,000 | 6,180 |
| Total general obligation bonds | <u>4,270,000</u> | <u>-</u> | <u>490,000</u> | <u>3,780,000</u> | <u>146,004</u> |
| Revenue bonds | | | | | |
| Harvey County Public Building Commission | | | | | |
| Series 2013 Rfdg | 665,000 | - | 95,000 | 570,000 | 13,581 |
| Series 2014A | 1,230,000 | - | - | 1,230,000 | 47,296 |
| Series 2014B | 148,000 | - | - | 148,000 | 4,070 |
| Series 2014C | 3,565,000 | - | 210,000 | 3,355,000 | 91,741 |
| Series 2015A | - | 3,555,000 | - | 3,555,000 | - |
| Total revenue bonds | <u>5,608,000</u> | <u>3,555,000</u> | <u>305,000</u> | <u>8,858,000</u> | <u>156,688</u> |
| Capital leases | | | | | |
| 800 MHz subscriber equipment | 495,818 | - | - | 495,818 | - |
| AS400 software - Passport Advantage | 11,330 | - | 5,665 | 5,665 | - |
| Total capital leases | <u>507,148</u> | <u>-</u> | <u>5,665</u> | <u>501,483</u> | <u>-</u> |
| Other long-term debt | | | | | |
| Commitment for City of Newton bonds | 227,223 | - | 29,400 | 197,823 | 10,753 |
| | <u>\$ 10,612,371</u> | <u>\$ 3,555,000</u> | <u>\$ 830,065</u> | <u>\$ 13,337,306</u> | <u>\$ 313,445</u> |

Current maturities of long-term debt principal and interest of the County for the next five years and in five-year increments through maturity are as follows:

| General Obligation Bonds | Principal | Interest |
|--------------------------|---------------------|---------------------|
| 2016 | \$ 225,000 | \$ 132,802 |
| 2017 | 230,000 | 125,800 |
| 2018 | 240,000 | 118,975 |
| 2019 | 245,000 | 111,520 |
| 2020 | 255,000 | 103,830 |
| 2021-2025 | 1,300,000 | 387,575 |
| 2026-2030 | 1,050,000 | 171,755 |
| 2031 | 235,000 | 9,400 |
| | <u>\$ 3,780,000</u> | <u>\$ 1,161,657</u> |

| <u>Revenue Bonds</u> | <u>Principal</u> | <u>Interest</u> |
|----------------------|---------------------|---------------------|
| 2016 | \$ 450,000 | \$ 162,448 |
| 2017 | 541,000 | 156,872 |
| 2018 | 551,000 | 150,120 |
| 2019 | 562,000 | 142,911 |
| 2020 | 609,000 | 133,425 |
| 2021-2025 | 2,875,000 | 508,214 |
| 2026-2030 | 2,940,000 | 228,065 |
| 2031-2033 | 330,000 | 29,320 |
| | <u>\$ 8,858,000</u> | <u>\$ 1,511,375</u> |

| <u>Capital Leases</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------|-------------------|------------------|
| 2016 | \$ 98,084 | \$ 16,704 |
| 2017 | 96,093 | 13,030 |
| 2018 | 99,197 | 9,926 |
| 2019 | 102,401 | 6,722 |
| 2020 | 105,708 | 3,414 |
| | <u>\$ 501,483</u> | <u>\$ 49,796</u> |

| <u>Commitment for City of Newton Bonds</u> | <u>Principal</u> | <u>Interest</u> |
|--|-------------------|------------------|
| 2016 | \$ 30,651 | \$ 9,319 |
| 2017 | 20,330 | 7,806 |
| 2018 | 21,366 | 6,876 |
| 2019 | 22,273 | 5,893 |
| 2020 | 23,360 | 4,855 |
| 2021-2025 | 60,791 | 11,231 |
| 2026-2030 | 19,052 | 2,261 |
| | <u>\$ 197,823</u> | <u>\$ 48,241</u> |

Commitment for City Bonds

The County makes periodic payments to the City of Newton, Kansas (the City), for airport and sewer improvements that were funded by bonds issued by the City. The County is obligated by way of interlocal agreement to make the airport and sewer improvement payments, and has established a formal schedule of planned payments of principal and interest.

Conduit Debt

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2015, included the following:

| Purpose | Date Issued | Amount |
|---|-------------|--------------|
| Biggs Property, L.L.C. | 07/10/09 | \$ 1,592,507 |
| Mennonite Board of Missions and Charities of Kansas, Inc. | 04/01/13 | 8,057,429 |
| Kidron Bethel Retirement Service, Inc. | 04/01/13 | 2,383,955 |

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

| Fund Transferred From: | Fund Transferred To: | Amount | Authority |
|-----------------------------|--------------------------------|------------|-----------------|
| General | Equipment Reserve | \$ 331,665 | K.S.A. 19-119 |
| General | Capital Improvement | 50,000 | K.S.A. 19-120 |
| General | Elderly Service Transportation | 33,400 | Grant match |
| General | Health Department Grant | 37,583 | Grant match |
| General | Courthouse Improvement Project | 41,923 | Resolution |
| Elderly Services Program | Elderly Service Transportation | 9,500 | Grant match |
| Solid Waste | Capital Improvement | 159,124 | K.S.A. 19-120 |
| Solid Waste | Bond and Interest | 276,413 | Budgeted |
| Road and Bridge | Special Highway Improvement | 315,024 | K.S.A. 68-590 |
| Vehicle | General | 248,316 | K.S.A. 8-145 |
| Oil and Gas Depletion Trust | General | 119,604 | Senate Bill 245 |

NOTE 6—CAPITAL PROJECTS

At year end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| | Airport Hangar W Project | 800 MHZ Radio Project |
|---------------------------------|--------------------------|-----------------------|
| Total project authorization | \$ 1,378,185 | \$ 3,652,258 |
| Expenditures to date | 1,262,617 | 2,640,835 |
| Project authorization remaining | \$ 115,568 | \$ 1,011,423 |

NOTE 7—DEFINED BENEFIT PENSION PLANS

Plan Description

Harvey County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the year ended December 31, 2015. Contributions to the pension plan from the County were \$508,851 for KPERS and \$224,661 for KP&F for the year ended December 31, 2015.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. As of June 30, 2015 the net pension liability for KPERS was \$1,313,044,117. KPERS has determined the County's allocated share of the net pension liability for KPERS was \$4,132,583 and for KP&F was \$1,605,475 as of June 30, 2015. The County's share of the allocation is based on the ratio of the County's employer contributions to the total employer contributions for the plan groups the County participates in.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 8—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. During 1997, the plan was amended to conform to the Small Business Jobs Protection Act of 1996. As such, the plan assets and related future obligations are not reported on the financial statement of the County.

NOTE 9—OTHER LONG-TERM LIABILITIES

Closure and Postclosure Care Costs – Landfill and Related Facilities

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each year end. The County discontinued accepting waste at its municipal solid waste landfill in October 2001, and issued \$1,100,000 of General Obligation Bonds on November 15, 2002, to finance the closure costs. The final cover was completed in March 2003.

In addition, the County operates a construction and demolition landfill adjacent to the north boundary of the closed municipal solid waste landfill, a transfer station, in addition to facilities for composting and household hazardous waste collection.

Under the basis of accounting discussed in Note 1, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2015, were as follows:

| | Municipal Solid Waste Landfill | Construction and Demolition | Transfer Station | Compost | Household Hazardous Waste | Solid Waste Processor |
|--|--------------------------------------|-----------------------------------|---------------------|------------------|---------------------------------|--------------------------|
| Permit no. | 119 | 812 | 119 | 812 | 546 | 828 |
| Date closed | Oct-01 | | | | | |
| Final cover | Mar-03 | | | | | |
| Estimated remaining life (years) | N/A | | | | | |
| Estimated total capacity (cubic yards) | N/A | | | | | |
| Percentage capacity used | N/A | | | | | |
| Estimated closure costs | \$ - | \$ 685,281 | \$ 14,852 | \$ 47,850 | \$ 12,121 | \$ 3,060 |
| Estimated postclosure cost | <u>1,624,394</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 1,624,394</u> | <u>\$ 685,281</u> | <u>\$ 14,852</u> | <u>\$ 47,850</u> | <u>\$ 12,121</u> | <u>\$ 3,060</u> |

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is also subject to various laws and regulations regarding groundwater contamination and other environmental remediation at the landfill and the related facilities. The cost of complying with existing and future changes to environmental laws and regulations cannot be estimated; however, their cost may be significant.

The County intends to meet closure and postclosure financial assurance requirements through a series of financial tests (the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110), which demonstrate that the County has sufficient financial strength to finance closure and postclosure activities.

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Compensated Absences

It is the County's policy to permit employees to accumulate a maximum of 12 calendar days of vacation. Vacation leave exceeding this amount carried into the next year will be lost by the employee unless prior arrangements are made with the County Administrator. Full-time classified and classified exempt employees earn vacation leave at the rate of one day per month if they have less than ten years of continuous service with the County. Those with ten or more years, but less than 25 years, of continuous service with the County earn one and a half days vacation leave per month. Employees with 25 or more years of continuous service earn two days vacation leave per month. Upon termination or resignation from service to the County, employees who have been employed for more than six months are entitled to payment for all accrued vacation earned prior to termination or resignation.

All full-time employees earn sick leave at the rate of one calendar day per month with a maximum accumulation of 120 days. Upon retirement, any employee with five years or more of continuous service will be compensated at the employee's regular rate of pay for accrued and unused sick leave at the rate of one day per year of continuous service up to a maximum of 20 days.

The County's estimated liability for compensated absences at December 31, 2015, was \$446,045.

NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The Pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years. Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 11—COMMITMENTS AND CONTINGENCIES**Grant Program Involvement**

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2015

| Funds | Certified Budget | Adjustment for Qualifying Budget Credit | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---------------------------------------|---------------------|---|-----------------------------------|---|-----------------------------|
| GOVERNMENTAL TYPE FUNDS | | | | | |
| General Fund | \$ 13,700,414 | \$ - | \$ 13,700,414 | \$ 11,824,864 | \$ (1,875,550) |
| Special Purpose Funds | | | | | |
| Road and Bridge | 3,881,713 | 210,337 | 4,092,050 | 3,878,825 | (213,225) |
| Noxious Weed | 218,634 | - | 218,634 | 171,529 | (47,105) |
| Agriculture Extension Council | 321,892 | - | 321,892 | 321,892 | - |
| Elderly Services Program | 299,636 | - | 299,636 | 279,880 | (19,756) |
| Harvey County 9-1-1 | 289,250 | - | 289,250 | 162,152 | (127,098) |
| Emergency Wireless Telephone Services | 58,613 | - | 58,613 | 54,409 | (4,204) |
| Elderly Services Transportation | 185,066 | - | 185,066 | 156,484 | (28,582) |
| Special Alcohol and Drug Program | 6,000 | - | 6,000 | 6,000 | - |
| Special Parks and Recreation | 5,000 | - | 5,000 | 625 | (4,375) |
| Diversion | 29,343 | - | 29,343 | 28,608 | (735) |
| Road Impact Fees | 34,000 | - | 34,000 | 17,128 | (16,872) |
| Capital Improvement | 276,000 | - | 276,000 | 214,088 | (61,912) |
| Bond and Interest Fund | | | | | |
| Bond and Interest | 1,068,892 | - | 1,068,892 | 1,046,325 | (22,567) |
| Business Fund | | | | | |
| Solid Waste | 1,952,485 | - | 1,952,485 | 1,882,363 | (70,122) |

Schedule 1

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|---------------------------------------|--------------|--------------|-----------------------------|
| Schedule 2-1 Page 1 of 5 | | | |
| REVENUES AND OTHER SOURCES | | | |
| Taxes | | | |
| Ad valorem property tax | \$ 5,916,446 | \$ 5,840,085 | \$ 76,361 |
| Delinquent tax | 131,032 | 126,365 | 4,667 |
| Motor vehicle tax | 755,310 | 709,273 | 46,037 |
| Recreational vehicle tax | 9,323 | 8,853 | 470 |
| 16/20M vehicle tax | 8,633 | 9,444 | (811) |
| Commercial motor vehicle fees | 42,415 | - | 42,415 |
| Watercraft tax | 2,305 | 9,632 | (7,327) |
| Neighborhood revitalization | (67,682) | (58,263) | (9,419) |
| Tax increment financing | (19,984) | (19,129) | (855) |
| Mineral production tax | 5,147 | 5,880 | (733) |
| Sales and consumers' tax | 2,336,567 | 2,190,213 | 146,354 |
| Interest and penalties | 96,858 | 90,805 | 6,053 |
| Total taxes | 9,216,370 | 8,913,158 | 303,212 |
| Intergovernmental | | | |
| Local alcoholic liquor tax | 2,450 | 2,325 | 125 |
| Federal and State assistance | 48,972 | 30,787 | 18,185 |
| Indigent defense reimbursement | 2,641 | 8,716 | (6,075) |
| Total intergovernmental | 54,063 | 41,828 | 12,235 |
| Charges for services | | | |
| Special police services | 44,903 | 45,630 | (727) |
| Correction fees | 938,755 | 965,827 | (27,072) |
| Public health fees | 131,613 | 131,707 | (94) |
| Park fees and sales | 234,027 | 223,366 | 10,661 |
| Other charges | 26,356 | 11,701 | 14,655 |
| Total charges for services | 1,375,654 | 1,378,231 | (2,577) |
| Use of money and property | | | |
| Rents and sale of crops | 36,097 | 56,989 | (20,892) |
| Interest | 30,436 | 35,801 | (5,365) |
| Total use of money and property | 66,533 | 92,790 | (26,257) |
| Licenses, fees, and permits | | | |
| Mortgage filing fees and registration | 350,044 | 323,637 | 26,407 |
| Court costs/fees/charges | 46,917 | 31,859 | 15,058 |
| Bookings | 22,583 | 15,810 | 6,773 |
| Drivers license renewal fees | 47,913 | 45,221 | 2,692 |
| Alarm fees | 30,060 | 29,415 | 645 |
| Other fees and licenses | 55,231 | 52,100 | 3,131 |
| Total licenses, fees, and permits | 552,748 | 498,042 | 54,706 |
| Reimbursements | | | |
| Sale of surplus property | 50,079 | 33,555 | 16,524 |
| Other | 41,784 | - | 41,784 |
| Transfers in - Vehicle Fund | 12,354 | 85,550 | (73,196) |
| Transfers in - Other Funds | 248,316 | 238,889 | 9,427 |
| | 119,604 | - | 119,604 |
| Total | 472,137 | 357,994 | 114,143 |
| TOTAL REVENUES AND OTHER SOURCES | 11,737,505 | 11,282,043 | 455,462 |

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|-----------------------------|----------------|------------------|-----------------------------|
| Schedule 2-1 Page 2 of 5 | | | |
| EXPENDITURES AND OTHER USES | | | |
| GENERAL GOVERNMENT | | | |
| County Commission | | | |
| Personal services | \$ 102,569 | \$ 103,418 | \$ (849) |
| Operations | 3,058 | 3,250 | (192) |
| Total County Commission | <u>105,627</u> | <u>106,668</u> | <u>(1,041)</u> |
| County Clerk | | | |
| Personal services | 214,968 | 219,541 | (4,573) |
| Operations | 7,257 | 7,450 | (193) |
| Capital outlay | 560 | 1,000 | (440) |
| Total County Clerk | <u>222,785</u> | <u>227,991</u> | <u>(5,206)</u> |
| County Treasurer | | | |
| Personal services | 533,080 | 524,754 | 8,326 |
| Operations | 10,558 | 12,255 | (1,697) |
| Capital outlay | 181 | - | 181 |
| Total County Treasurer | <u>543,819</u> | <u>537,009</u> | <u>6,810</u> |
| Register of Deeds | | | |
| Personal services | 147,128 | 152,549 | (5,421) |
| Operations | 4,578 | 6,780 | (2,202) |
| Capital outlay | 365 | - | 365 |
| Total Register of Deeds | <u>152,071</u> | <u>159,329</u> | <u>(7,258)</u> |
| District Court | | | |
| Personal services | 14,015 | 13,975 | 40 |
| Operations | 89,160 | 101,700 | (12,540) |
| Capital outlay | 28,332 | 29,030 | (698) |
| Total District Court | <u>131,507</u> | <u>144,705</u> | <u>(13,198)</u> |
| Indigent defense | <u>145,000</u> | <u>145,000</u> | <u>-</u> |
| Courthouse general | | | |
| Personal services | 252,479 | 306,857 | (54,378) |
| Operations | 711,043 | 768,575 | (57,532) |
| Capital outlay | 29,494 | 22,880 | 6,614 |
| McPherson County payment | (53,941) | (49,775) | (4,166) |
| Total courthouse general | <u>939,075</u> | <u>1,048,537</u> | <u>(109,462)</u> |
| Administration | | | |
| Personal services | 393,548 | 399,951 | (6,403) |
| Operations | 7,012 | 6,550 | 462 |
| Capital outlay | 779 | 1,550 | (771) |
| Total administration | <u>401,339</u> | <u>408,051</u> | <u>(6,712)</u> |

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-1
Page 3 of 5

| | Actual | Budget | Variance Over (Under) |
|--|------------------|------------------|-----------------------------|
| EXPENDITURES AND OTHER USES (CONTINUED) | | | |
| GENERAL GOVERNMENT (CONTINUED) | | | |
| Planning and zoning | | | |
| Personal services | \$ 91,178 | \$ 94,066 | \$ (2,888) |
| Operations | 8,230 | 14,930 | (6,700) |
| Capital outlay | - | 500 | (500) |
| Total planning and zoning | <u>99,408</u> | <u>109,496</u> | <u>(10,088)</u> |
| Data processing | | | |
| Personal services | 71,217 | 79,268 | (8,051) |
| Operations | 160,762 | 131,849 | 28,913 |
| Capital outlay | 30,512 | 29,500 | 1,012 |
| Transfer out - Equipment Reserve Fund | 3,700 | 3,700 | - |
| Total data processing | <u>266,191</u> | <u>244,317</u> | <u>21,874</u> |
| County Appraiser | | | |
| Personal services | 536,613 | 537,686 | (1,073) |
| Operations | 65,758 | 65,950 | (192) |
| Capital outlay | 2,682 | 3,600 | (918) |
| Total County Appraiser | <u>605,053</u> | <u>607,236</u> | <u>(2,183)</u> |
| County Attorney | | | |
| Personal services | 552,700 | 570,287 | (17,587) |
| Operations | 32,501 | 32,739 | (238) |
| Capital outlay | 4,383 | 8,300 | (3,917) |
| Total County Attorney | <u>589,584</u> | <u>611,326</u> | <u>(21,742)</u> |
| Sheriff | | | |
| Personal services | 1,430,950 | 1,418,517 | 12,433 |
| Operations | 204,035 | 260,022 | (55,987) |
| Capital outlay | 25,214 | 16,500 | 8,714 |
| Transfer out - Equipment Reserve Fund | 120,000 | 120,000 | - |
| Total Sheriff | <u>1,780,199</u> | <u>1,815,039</u> | <u>(34,840)</u> |
| Correctional services | | | |
| Personal services | 1,235,893 | 1,234,341 | 1,552 |
| Operations | 810,256 | 668,046 | 142,210 |
| Capital outlay | 7,717 | - | 7,717 |
| Transfer out - Capital Improvement Fund | 50,000 | 50,000 | - |
| Transfer out - Equipment reserve | 27,000 | 27,000 | - |
| Juvenile detention reimbursement | (2,671) | (1,800) | (871) |
| Total correctional services | <u>2,128,195</u> | <u>1,977,587</u> | <u>150,608</u> |
| Emergency management | | | |
| Personal services | 135,615 | 143,360 | (7,745) |
| Operations | 6,926 | 10,490 | (3,564) |
| Capital outlay | 35,546 | 31,250 | 4,296 |
| Total emergency management | <u>178,087</u> | <u>185,100</u> | <u>(7,013)</u> |

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-1 Page 4 of 5 Variance Over (Under) |
|---|----------------|----------------|--|
| EXPENDITURES AND OTHER USES (CONTINUED) | | | |
| GENERAL GOVERNMENT (CONTINUED) | | | |
| Communications center | | | |
| Personal services | \$ 792,378 | \$ 825,651 | \$ (33,273) |
| Operations | 34,789 | 17,850 | 16,939 |
| Capital outlay | 8,297 | 7,500 | 797 |
| Total communications center | <u>835,464</u> | <u>851,001</u> | <u>(15,537)</u> |
| Election | | | |
| Personal services | 7,488 | 10,000 | (2,512) |
| Operations | 27,121 | 36,500 | (9,379) |
| Capital outlay | 721 | 1,500 | (779) |
| Transfer out - Equipment Reserve Fund | 11,500 | 8,000 | 3,500 |
| Total election | <u>46,830</u> | <u>56,000</u> | <u>(9,170)</u> |
| Public health | | | |
| Personal services | 367,383 | 417,740 | (50,357) |
| Operations | 171,440 | 191,549 | (20,109) |
| Capital outlay | 17,766 | 18,250 | (484) |
| Total public health | <u>556,589</u> | <u>627,539</u> | <u>(70,950)</u> |
| Parks | | | |
| Personal services | 284,263 | 347,556 | (63,293) |
| Operations | 191,747 | 254,621 | (62,874) |
| Capital outlay | 31,946 | 35,000 | (3,054) |
| Park shop other | (3,102) | (14,551) | 11,449 |
| Total parks | <u>504,854</u> | <u>622,626</u> | <u>(117,772)</u> |
| Economic development | | | |
| Economic development council | 137,188 | 136,565 | 623 |
| Kansas Logistics Park | 790 | 50,000 | (49,210) |
| Total economic development | <u>137,978</u> | <u>186,565</u> | <u>(48,587)</u> |

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-1
Page 5 of 5

| | Actual | Budget | Variance Over (Under) |
|--|--------------|---------------|-----------------------------|
| EXPENDITURES AND OTHER USES (CONTINUED) | | | |
| GENERAL GOVERNMENT (CONTINUED) | | | |
| Appropriations and other | | | |
| Ambulance | \$ 682,280 | \$ 682,280 | \$ - |
| Humane society | 8,605 | 8,605 | - |
| Low income assistance | 5,000 | 5,000 | - |
| Historical Society | 55,000 | 55,000 | - |
| County free fair | 27,500 | 27,500 | - |
| Airport | 80,000 | 80,000 | - |
| City of Newton golf course housing tax | 67,888 | 71,284 | (3,396) |
| CDDO | 102,500 | 102,500 | - |
| Mental health | 128,000 | 128,000 | - |
| Conservation District | 16,065 | 16,065 | - |
| Stabilization | - | 1,780,000 | (1,780,000) |
| | 1,172,838 | 2,956,234 | (1,783,396) |
| Total appropriations and other | | | |
| Transfers to other funds | | | |
| Transfer to - Elderly Services Transportation Fund | 33,400 | 33,400 | - |
| Transfer to - Health Department Grant Fund | 37,583 | 39,658 | (2,075) |
| Transfer to - Equipment Reserve | 169,465 | - | 169,465 |
| Transfer to - Courthouse Improvement Project | 41,923 | - | 41,923 |
| | 282,371 | 73,058 | 209,313 |
| Total transfers to other funds | | | |
| TOTAL EXPENDITURES | 11,824,864 | \$ 13,700,414 | \$ (1,875,550) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (87,359) | | |
| UNENCUMBERED CASH, BEGINNING | 3,735,868 | | |
| UNENCUMBERED CASH, ENDING | \$ 3,648,509 | | |

HARVEY COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-2

| | Actual | Budget | Variance Over (Under) |
|--|-------------------|---------------------|-----------------------------|
| RECEIPTS | | | |
| Taxes | | | |
| Ad valorem property tax | \$ 2,462,407 | \$ 2,433,301 | \$ 29,106 |
| Delinquent tax | 35,026 | 23,426 | 11,600 |
| Motor vehicle tax | 326,622 | 315,325 | 11,297 |
| Recreational vehicle tax | 4,058 | 3,922 | 136 |
| 16/20M vehicle tax | 1,750 | 4,185 | (2,435) |
| Commercial motor vehicle fees | 17,587 | - | 17,587 |
| Watercraft tax | 1,021 | 4,268 | (3,247) |
| Neighborhood revitalization | (27,279) | (23,658) | (3,621) |
| Tax increment financing | (8,095) | (7,767) | (328) |
| Motor fuel tax | 854,892 | 822,366 | 32,526 |
| Charges for services and other reimbursements | 225,887 | 15,550 | 210,337 |
| Miscellaneous | 55,473 | 15,002 | 40,471 |
| TOTAL RECEIPTS | <u>3,949,349</u> | <u>\$ 3,605,920</u> | <u>\$ 343,429</u> |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Personal services | 717,252 | \$ 745,972 | \$ (28,720) |
| Operations | 595,802 | 563,227 | 32,575 |
| Capital outlay | 2,250,747 | 2,372,514 | (121,767) |
| Transfer to - Special Highway Improvement Fund | 315,024 | 200,000 | 115,024 |
| TOTAL EXPENDITURES | 3,878,825 | 3,881,713 | (2,888) |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 210,337 | (210,337) |
| TOTAL FOR COMPARISON | <u>3,878,825</u> | <u>\$ 4,092,050</u> | <u>\$ (213,225)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 70,524 | | |
| UNENCUMBERED CASH, BEGINNING | <u>623,482</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 694,006</u> | | |

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| | | | Schedule 2-3 |
| | | | Variance Over (Under) |
| RECEIPTS | | | |
| Taxes | | | |
| Ad valorem property tax | \$ 180,656 | \$ 178,662 | \$ 1,994 |
| Delinquent tax | 2,350 | 2,495 | (145) |
| Motor vehicle tax | 14,376 | 13,564 | 812 |
| Recreational vehicle tax | 177 | 169 | 8 |
| 16/20M vehicle tax | 163 | 180 | (17) |
| Commercial motor vehicle fees | 807 | - | 807 |
| Watercraft tax | 44 | 183 | (139) |
| Neighborhood revitalization | (1,902) | (1,756) | (146) |
| Tax increment financing | (599) | (577) | (22) |
| Reimbursement - chemical sales | 12,499 | 15,490 | (2,991) |
| Reimbursement - spraying | 9,479 | 10,825 | (1,346) |
| Miscellaneous | 34 | - | 34 |
| | <u>218,084</u> | <u>\$ 219,235</u> | <u>\$ (1,151)</u> |
| TOTAL RECEIPTS | | | |
| EXPENDITURES | | | |
| Personal services | 100,231 | \$ 131,575 | \$ (31,344) |
| Operations | 38,276 | 53,559 | (15,283) |
| Capital outlay | 33,022 | 33,500 | (478) |
| | <u>171,529</u> | <u>218,634</u> | <u>(47,105)</u> |
| TOTAL EXPENDITURES | | | |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>171,529</u> | <u>\$ 218,634</u> | <u>\$ (47,105)</u> |
| TOTAL FOR COMPARISON | | | |
| RECEIPTS OVER (UNDER) EXPENDITURES | 46,555 | | |
| UNENCUMBERED CASH, BEGINNING | <u>20,553</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 67,108</u> | | |

HARVEY COUNTY, KANSAS

AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|---|-------------------|-------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Schedule 2-4 | | | |
| Variance | | | |
| Over | | | |
| (Under) | | | |
| <u> </u> | | | |
| RECEIPTS | | | |
| Taxes | | | |
| Ad valorem property tax | \$ 277,880 | \$ 274,699 | \$ 3,181 |
| Delinquent tax | 5,694 | 5,748 | (54) |
| Motor vehicle tax | 35,369 | 33,298 | 2,071 |
| Recreational vehicle tax | 436 | 414 | 22 |
| 16/20M vehicle tax | 415 | 442 | (27) |
| Commercial motor vehicle fees | 1,990 | - | 1,990 |
| Watercraft tax | 108 | 451 | (343) |
| Neighborhood revitalization | (3,133) | (2,713) | (420) |
| Tax increment financing | (941) | (891) | (50) |
| Miscellaneous | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL RECEIPTS | 317,818 | <u>\$ 311,448</u> | <u>\$ 6,370</u> |
| EXPENDITURES | | | |
| Conservation and environmental protection | | | |
| Operations | <u>321,892</u> | <u>\$ 321,892</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (4,074) | | |
| UNENCUMBERED CASH, BEGINNING | <u>28,674</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 24,600</u> | | |

HARVEY COUNTY, KANSAS

ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>(Under)</u> |
| Schedule 2-5 | | | |
| RECEIPTS | | | |
| Taxes | | | |
| Ad valorem tax | \$ 211,476 | \$ 209,023 | \$ 2,453 |
| Delinquent tax | 3,944 | 3,850 | 94 |
| Motor vehicle tax | 26,234 | 24,831 | 1,403 |
| Recreational vehicle tax | 324 | 309 | 15 |
| 16/20M vehicle tax | 267 | 330 | (63) |
| Commercial motor vehicle fees | 1,461 | - | 1,461 |
| Watercraft tax | 81 | 336 | (255) |
| Neighborhood revitalization | (2,318) | (2,059) | (259) |
| Tax increment financing | (710) | (676) | (34) |
| Federal and state assistance | 62,424 | 49,185 | 13,239 |
| United Way | 4,928 | 4,260 | 668 |
| Reimbursements | 58 | - | 58 |
| Other | 769 | - | 769 |
| | <u>308,938</u> | <u>\$ 289,389</u> | <u>\$ 19,549</u> |
| TOTAL RECEIPTS | | | |
| EXPENDITURES | | | |
| Elderly services coordinator | | | |
| Personal services | 114,759 | \$ 114,503 | \$ 256 |
| Operations | 7,277 | 5,875 | 1,402 |
| Capital outlay | 897 | 1,200 | (303) |
| Appropriations to senior centers | 101,507 | 108,339 | (6,832) |
| Transfer to - Elderly Services Transportation | 9,500 | 9,500 | - |
| | <u>233,940</u> | <u>239,417</u> | <u>(5,477)</u> |
| Total elderly services coordinator | | | |
| Retired senior volunteer program | | | |
| Personal services | 32,601 | 44,469 | (11,868) |
| Operations | 13,339 | 15,750 | (2,411) |
| | <u>45,940</u> | <u>60,219</u> | <u>(14,279)</u> |
| Total retired senior volunteer program | | | |
| | <u>279,880</u> | <u>\$ 299,636</u> | <u>\$ (19,756)</u> |
| TOTAL EXPENDITURES | | | |
| RECEIPTS OVER (UNDER) EXPENDITURES | 29,058 | | |
| UNENCUMBERED CASH, BEGINNING | <u>47,395</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 76,453</u> | | |

HARVEY COUNTY, KANSAS

HARVEY COUNTY 9-1-1 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | | | Schedule 2-6 |
|------------------------------------|-------------------|-------------------|-----------------------------|
| | Actual | Budget | Variance Over (Under) |
| | <u> </u> | <u> </u> | <u> </u> |
| RECEIPTS | | | |
| Telephone user fees | \$ 200,584 | \$ 208,312 | \$ (7,728) |
| Interest | 3,083 | - | 3,083 |
| | <u>203,667</u> | <u>\$ 208,312</u> | <u>\$ (4,645)</u> |
| TOTAL RECEIPTS | | | |
| EXPENDITURES | | | |
| General government | | | |
| Operations | 153,313 | \$ 224,500 | \$ (71,187) |
| Capital outlay | 8,839 | 64,750 | (55,911) |
| | <u>162,152</u> | <u>\$ 289,250</u> | <u>\$ (127,098)</u> |
| TOTAL EXPENDITURES | | | |
| RECEIPTS OVER (UNDER) EXPENDITURES | 41,515 | | |
| UNENCUMBERED CASH, BEGINNING | <u>160,099</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 201,614</u> | | |

HARVEY COUNTY, KANSAS

EMERGENCY WIRELESS TELEPHONE SERVICES FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | | | Schedule 2-7 |
|------------------------------------|--------------------|------------------|-----------------------------|
| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
| RECEIPTS | | | |
| Interest | \$ - | <u>\$ -</u> | <u>\$ -</u> |
| EXPENDITURES | | | |
| General government | | | |
| Capital outlay | <u>54,409</u> | <u>\$ 58,613</u> | <u>\$ (4,204)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (54,409) | | |
| UNENCUMBERED CASH, BEGINNING | <u>54,409</u> | | |
| UNENCUMBERED CASH, ENDING | <u><u>\$ -</u></u> | | |

HARVEY COUNTY, KANSAS

ELDERLY SERVICES TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---------------------------------------|------------------|-------------------|-----------------------------|
| Schedule 2-8 | | | |
| RECEIPTS | | | |
| Federal and State assistance | \$ 78,531 | \$ 82,500 | \$ (3,969) |
| Rider donations | 29,005 | 21,500 | 7,505 |
| Miscellaneous | 10,453 | - | 10,453 |
| Transfer from - General Fund | 33,400 | 33,400 | - |
| Transfer from - Elderly Services Fund | 9,500 | 9,500 | - |
| | <u>160,889</u> | <u>\$ 146,900</u> | <u>\$ 13,989</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Personal services | 105,798 | \$ 107,336 | \$ (1,538) |
| Operations | 43,257 | 67,730 | (24,473) |
| Capital outlay | 7,429 | 10,000 | (2,571) |
| | <u>156,484</u> | <u>\$ 185,066</u> | <u>\$ (28,582)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 4,405 | | |
| UNENCUMBERED CASH, BEGINNING | <u>89,560</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 93,965</u> | | |

HARVEY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-9 Variance Over (Under) |
|------------------------------------|-----------------|-----------------|---|
| RECEIPTS | | | |
| Private club liquor tax | \$ 2,450 | <u>\$ 2,325</u> | <u>\$ 125</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Contractual services | <u>6,000</u> | <u>\$ 6,000</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (3,550) | | |
| UNENCUMBERED CASH, BEGINNING | <u>9,561</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 6,011</u> | | |

HARVEY COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-10

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|----------|-----------------|-----------------------------|
| RECEIPTS | | | |
| Private club liquor tax | \$ 2,450 | <u>\$ 2,325</u> | <u>\$ 125</u> |
| EXPENDITURES | | | |
| Culture and recreation | | | |
| Contractual services | 625 | \$ 5,000 | \$ (4,375) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,825 | | |
| UNENCUMBERED CASH, BEGINNING | 4,274 | | |
| UNENCUMBERED CASH, ENDING | \$ 6,099 | | |

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-11

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|------------------------------------|------------------|------------------|--------------------------------------|
| RECEIPTS | | | |
| Diversion fees | \$ 33,056 | \$ 25,130 | \$ 7,926 |
| EXPENDITURES | | | |
| General government | | | |
| Personal services | 23,788 | \$ 23,693 | \$ 95 |
| Operations | 4,820 | 5,650 | (830) |
| TOTAL EXPENDITURES | <u>28,608</u> | <u>\$ 29,343</u> | <u>\$ (735)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 4,448 | | |
| UNENCUMBERED CASH, BEGINNING | <u>19,257</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 23,705</u> | | |

HARVEY COUNTY, KANSAS

ROAD IMPACT FEES FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-12 Variance Over (Under) |
|------------------------------------|------------------|------------------|--|
| RECEIPTS | | | |
| Licenses, fees, and permits | \$ 8,000 | \$ 12,000 | \$ (4,000) |
| Interest | 466 | - | 466 |
| | <u>8,466</u> | <u>12,000</u> | <u>(3,534)</u> |
| TOTAL RECEIPTS | 8,466 | <u>\$ 12,000</u> | <u>\$ (3,534)</u> |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Road improvements | 17,128 | <u>\$ 34,000</u> | <u>\$ (16,872)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (8,662) | | |
| UNENCUMBERED CASH, BEGINNING | <u>30,438</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 21,776</u> | | |

HARVEY COUNTY, KANSAS

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-13 Variance Over (Under) |
|--|-------------------|-------------------|--|
| RECEIPTS | | | |
| Transfer in - Solid Waste Fund | \$ 159,124 | \$ 139,624 | \$ 19,500 |
| Transfer in - General Fund | <u>50,000</u> | <u>50,000</u> | <u>-</u> |
| TOTAL RECEIPTS | <u>209,124</u> | <u>\$ 189,624</u> | <u>\$ 19,500</u> |
| EXPENDITURES | | | |
| Capital outlay - Detention Center Fund | 104,143 | \$ 123,000 | \$ (18,857) |
| Capital outlay - Solid Waste Fund | <u>109,945</u> | <u>153,000</u> | <u>(43,055)</u> |
| TOTAL EXPENDITURES | <u>214,088</u> | <u>\$ 276,000</u> | <u>\$ (61,912)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (4,964) | | |
| UNENCUMBERED CASH, BEGINNING | <u>176,731</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 171,767</u> | | |

HARVEY COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2015

Schedule 2-14
Page 1 of 2

| | Register of Deeds Technology | County Treasurer Technology | County Clerk Technology | Special Highway Improvement | Rhoades Foundation | Equipment Reserve | Special Law Enforcement | County Attorney Forfeiture | Prosecutor's Training and Assistance | Health and Wellness |
|------------------------------------|------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-----------------------|----------------------|-------------------------------|----------------------------------|--|------------------------|
| RECEIPTS | | | | | | | | | | |
| Fees | \$ 38,176 | \$ 8,599 | \$ 8,599 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,196 | \$ - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Grants and donations | - | - | - | 636,798 | 20,000 | - | - | - | - | - |
| Forfeitures | - | - | - | - | - | - | 20,611 | - | - | - |
| Rental payments | - | - | - | - | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - | - | - | - | - |
| Reimbursements and other | - | - | - | - | - | - | - | - | - | 120 |
| Transfers | - | - | - | 315,024 | - | 331,665 | - | - | - | - |
| TOTAL RECEIPTS | <u>38,176</u> | <u>8,599</u> | <u>8,599</u> | <u>951,822</u> | <u>20,000</u> | <u>331,665</u> | <u>20,611</u> | <u>-</u> | <u>2,196</u> | <u>120</u> |
| EXPENDITURES | | | | | | | | | | |
| Personal services | 21,606 | - | - | - | - | - | - | - | - | - |
| Operations | 10,338 | - | - | 700,870 | 8,958 | - | 14,247 | - | 4,657 | 5,422 |
| Capital outlay | 2,583 | - | - | - | - | 153,800 | - | - | - | - |
| Highway and bridges | - | - | - | 37,165 | - | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - | - | - | - | - | - |
| Debt service - interest | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - |
| Reimbursements | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>34,527</u> | <u>-</u> | <u>-</u> | <u>738,035</u> | <u>8,958</u> | <u>153,800</u> | <u>14,247</u> | <u>-</u> | <u>4,657</u> | <u>5,422</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,649 | 8,599 | 8,599 | 213,787 | 11,042 | 177,865 | 6,364 | - | (2,461) | (5,302) |
| UNENCUMBERED CASH, BEGINNING | <u>133,266</u> | <u>-</u> | <u>-</u> | <u>947,066</u> | <u>931</u> | <u>136,159</u> | <u>8,359</u> | <u>1,776</u> | <u>13,868</u> | <u>21,777</u> |
| UNENCUMBERED CASH, ENDING | <u>\$ 136,915</u> | <u>\$ 8,599</u> | <u>\$ 8,599</u> | <u>\$ 1,160,853</u> | <u>\$ 11,973</u> | <u>\$ 314,024</u> | <u>\$ 14,723</u> | <u>\$ 1,776</u> | <u>\$ 11,407</u> | <u>\$ 16,475</u> |

HARVEY COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2015

Schedule 2-14
Page 2 of 2

| | West Park Jetty Grant | Sheriff Reserves | Oscar Task Force | Offender Registration | Sheriff Forfeitures | Sheriff's Grant | Cost of Issuance | Health Department Grants | Vehicle Fund | Harvey County Public Building Commission |
|------------------------------------|-----------------------------|---------------------|------------------------|--------------------------|------------------------|--------------------|---------------------|--------------------------------|-----------------|---|
| RECEIPTS | | | | | | | | | | |
| Fees | \$ - | \$ - | \$ - | \$ 7,920 | \$ - | \$ - | \$ - | \$ - | \$ 270,664 | \$ - |
| Charges for services | - | - | - | - | - | - | - | 13,347 | - | - |
| Grants and donations | - | - | - | - | - | - | - | 380,193 | - | - |
| Forfeitures | - | - | - | - | 46,894 | - | - | - | - | - |
| Rental payments | - | - | - | - | - | - | - | - | - | 461,688 |
| Bond proceeds | - | - | - | - | - | - | 55,350 | - | - | - |
| Reimbursements and other | - | - | - | - | - | - | - | 7,027 | 408 | - |
| Transfers | - | - | - | - | - | - | - | 37,583 | - | - |
| TOTAL RECEIPTS | - | - | - | 7,920 | 46,894 | - | 55,350 | 438,150 | 271,072 | 461,688 |
| EXPENDITURES | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 393,034 | - | - |
| Operations | - | - | - | 5,789 | 25,974 | 4,395 | 53,813 | 123,021 | 22,756 | - |
| Capital outlay | - | - | - | 35 | 22,292 | - | - | 3,375 | - | - |
| Highway and bridges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - | - | - | - | - | 305,000 |
| Debt service - interest | - | - | - | - | - | - | - | - | - | 156,688 |
| Loans | - | - | - | - | - | - | - | - | - | - |
| Reimbursements | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | 248,316 | - |
| TOTAL EXPENDITURES | - | - | - | 5,824 | 48,266 | 4,395 | 53,813 | 519,430 | 271,072 | 461,688 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | - | 2,096 | (1,372) | (4,395) | 1,537 | (81,280) | - | - |
| UNENCUMBERED CASH, BEGINNING | 284 | 232 | 1,828 | 1,934 | 32,047 | - | 13,101 | 162,369 | - | - |
| UNENCUMBERED CASH, ENDING | <u>\$ 284</u> | <u>\$ 232</u> | <u>\$ 1,828</u> | <u>\$ 4,030</u> | <u>\$ 30,675</u> | <u>\$ (4,395)</u> | <u>\$ 14,638</u> | <u>\$ 81,089</u> | <u>\$ -</u> | <u>\$ -</u> |

HARVEY COUNTY, KANSAS

CAPITAL PROJECT FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2015

Schedule 2-15

| | Courthouse Improvement Project | Airport Hangar W Project | Airport Runway Project | 800 MHZ Radio Project |
|---|--------------------------------------|--------------------------------|------------------------------|-----------------------------|
| RECEIPTS AND OTHER SOURCES | | | | |
| Debt proceeds | \$ - | \$ - | \$ - | \$ 3,652,258 |
| Transfer from - General Fund | 41,923 | - | - | - |
| Interest | - | 3 | 680 | 176 |
| TOTAL RECEIPTS | 41,923 | 3 | 680 | 3,652,434 |
| EXPENDITURES | | | | |
| Construction | - | 2,090 | 77,730 | - |
| Building improvements | 1,583,853 | - | - | 236,600 |
| Capital outlay | - | - | - | 2,404,235 |
| TOTAL EXPENDITURES | 1,583,853 | 2,090 | 77,730 | 2,640,835 |
| RECEIPTS AND OTHER SOURCES OVER (UNDER) EXPENDITURES | (1,541,930) | (2,087) | (77,050) | 1,011,599 |
| UNENCUMBERED CASH, BEGINNING | 1,541,930 | 25,482 | 77,050 | - |
| UNENCUMBERED CASH, ENDING | <u>\$ -</u> | <u>\$ 23,395</u> | <u>\$ -</u> | <u>\$ 1,011,599</u> |

HARVEY COUNTY, KANSAS

BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

Schedule 2-16

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|---------------------|-----------------------------|
| RECEIPTS | | | |
| Taxes | | | |
| Ad valorem property tax | \$ 613,577 | \$ 606,071 | \$ 7,506 |
| Delinquent tax | 11,579 | 12,685 | (1,106) |
| Motor vehicle tax | 70,442 | 66,041 | 4,401 |
| Recreational vehicle tax | 868 | 821 | 47 |
| 16/20M vehicle tax | 890 | 876 | 14 |
| Commercial motor vehicle fees | 3,988 | - | 3,988 |
| Watercraft tax | 214 | 894 | (680) |
| Neighborhood revitalization | (7,388) | (5,991) | (1,397) |
| Tax increment financing | (2,073) | (1,967) | (106) |
| Special assessments | 77,018 | 65,792 | 11,226 |
| Transfer from - Solid Waste Fund | 276,413 | 276,413 | - |
| TOTAL RECEIPTS | <u>1,045,528</u> | <u>\$ 1,021,635</u> | <u>\$ 23,893</u> |
| EXPENDITURES | | | |
| Debt service | | | |
| Principal | 795,000 | \$ 820,000 | \$ (25,000) |
| Interest | 251,325 | 248,892 | 2,433 |
| TOTAL EXPENDITURES | <u>1,046,325</u> | <u>\$ 1,068,892</u> | <u>\$ (22,567)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (797) | | |
| UNENCUMBERED CASH, BEGINNING | <u>117,372</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 116,575</u> | | |

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2015

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|---------------------|-----------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>(Under)</u> |
| Schedule 2-17 | | | |
| Variance Over (Under) | | | |
| RECEIPTS | | | |
| Tipping fees | \$ 708,038 | \$ 651,698 | \$ 56,340 |
| Brush and limb fees | 356,777 | 300,781 | 55,996 |
| Solid waste fees | 894,942 | 847,211 | 47,731 |
| Recycling | 20,436 | 26,002 | (5,566) |
| Other | 63,999 | 21,300 | 42,699 |
| | <u>2,044,192</u> | <u>\$ 1,846,992</u> | <u>\$ 197,200</u> |
| TOTAL RECEIPTS | | | |
| EXPENDITURES | | | |
| Sanitation | | | |
| Closure and postclosure costs | 3,502 | \$ 20,863 | \$ (17,361) |
| Construction and demolition | 263,114 | 260,832 | 2,282 |
| Composting | 3,398 | 6,995 | (3,597) |
| Municipal solid waste program | 1,138,476 | 1,271,983 | (133,507) |
| Recycling | 38,336 | 45,587 | (7,251) |
| Total sanitation | <u>1,446,826</u> | <u>1,606,260</u> | <u>(159,434)</u> |
| Transfers out | | | |
| Bond and Interest Fund | 276,413 | 276,413 | - |
| Capital Improvement Fund | 159,124 | 69,812 | 89,312 |
| Total transfers out | <u>435,537</u> | <u>346,225</u> | <u>89,312</u> |
| TOTAL EXPENDITURES | <u>1,882,363</u> | <u>\$ 1,952,485</u> | <u>\$ (70,122)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 161,829 | | |
| UNENCUMBERED CASH, BEGINNING | <u>545,563</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 707,392</u> | | |

HARVEY COUNTY, KANSAS

 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2015

Schedule 3

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| DISTRIBUTABLE FUNDS | | | | |
| Current tax | \$ 22,423,444 | \$ 40,821,869 | \$ 38,911,553 | \$ 24,333,760 |
| Delinquent tax | 88,615 | 73,315 | 89,842 | 72,088 |
| Motor vehicle tax | 165,750 | 4,242,803 | 4,257,597 | 150,956 |
| Recreational vehicle tax | 4,189 | 49,572 | 49,838 | 3,923 |
| Redemptions | 745,237 | 638,437 | 831,960 | 551,714 |
| Escape tax | 8,476 | 3,024 | 8,476 | 3,024 |
| County and township gas tax | - | 957,129 | 957,129 | - |
| Mineral production tax | - | 10,294 | 10,294 | - |
| Neighborhood revitalization | - | 421,248 | 421,248 | - |
| Tax increment financing | - | 115,937 | 115,937 | - |
| State oil and gas depletion | 100,983 | 18,621 | 119,604 | - |
| County special assessments | - | 77,488 | 77,488 | - |
| TOTAL DISTRIBUTABLE FUNDS | 23,536,694 | 47,429,737 | 45,850,966 | 25,115,465 |
| STATE FUNDS | | | | |
| State educational building tax | 380 | 271,918 | 271,975 | 323 |
| State institutional building tax | 190 | 135,959 | 135,987 | 162 |
| State general fund | - | 4 | 4 | - |
| State vehicle tax | - | 56,193 | 56,193 | - |
| Drivers licenses - State | 1,740 | 126,028 | 125,360 | 2,408 |
| Motor vehicle registration | - | 1,916,846 | 1,916,846 | - |
| Motor vehicle CMV | - | 655,325 | 655,325 | - |
| Motor vehicle sales tax | 61,748 | 1,233,764 | 1,198,651 | 96,861 |
| Heritage trust fund | 2,282 | 18,112 | 15,988 | 4,406 |
| TOTAL STATE FUNDS | 66,340 | 4,414,149 | 4,376,329 | 104,160 |
| SUBDIVISION FUNDS | | | | |
| Cities | 13,023 | 12,410,597 | 12,433,776 | (10,156) |
| Regional library | 128 | 128,200 | 128,169 | 159 |
| School districts | 24,292 | 16,710,174 | 16,737,942 | (3,476) |
| Townships | 1,671 | 1,597,298 | 1,597,405 | 1,564 |
| Equus Bed | - | 75,315 | 75,315 | - |
| Fire districts | 402 | 319,301 | 318,595 | 1,108 |
| Prairie Lawn Cemetery | - | 3,687 | 3,687 | - |
| Drainage districts | - | 47,594 | 47,594 | - |
| Watershed districts | 5 | 176,337 | 176,336 | 6 |
| TOTAL SUBDIVISION FUNDS | 39,521 | 31,468,503 | 31,518,819 | (10,795) |
| OTHER AGENCY FUNDS | | | | |
| Emergency Shelter Grant | - | 47,540 | 47,540 | - |
| Antique vehicle registration | 7,505 | 7,385 | 4,220 | 10,670 |
| Tag refunds | (138) | 27,043 | 27,097 | (192) |
| Drivers license fee - County | 43,724 | 38,051 | 43,741 | 38,034 |
| Insufficient checks | (17,270) | 10,446 | 7,699 | (14,523) |
| Payroll clearing | 161,063 | 4,601,121 | 4,596,572 | 165,612 |
| Long and Short | (273) | 145 | 114 | (242) |
| Special clearing | - | 6,735,756 | 6,735,756 | - |
| Micro loan | 59,597 | 1,783 | 303 | 61,077 |
| Sheriff - prisoner account | 79,728 | 36,318 | 49,405 | 66,641 |
| Detention Center - Inmate Trust | 28,880 | 206,403 | 197,027 | 38,256 |
| Register of Deeds | 34,217 | 420,510 | 429,216 | 25,511 |
| Clerk of the District Court | 96,892 | 1,355,482 | 1,299,300 | 153,074 |
| Law Library | 38,166 | 46,179 | 46,253 | 38,092 |
| TOTAL OTHER AGENCY FUNDS | 532,091 | 13,534,162 | 13,484,243 | 582,010 |
| TOTAL AGENCY FUNDS | \$ 24,174,646 | \$ 96,846,551 | \$ 95,230,357 | \$ 25,790,840 |